

**Senate File 2284 - Reprinted**

SENATE FILE 2284  
BY COMMITTEE ON AGRICULTURE

(SUCCESSOR TO SF 401)  
(SUCCESSOR TO SF 235)

(As Amended and Passed by the Senate March 10, 2014)

**A BILL FOR**

1 An Act relating to retail motor fuel sites, by requiring  
2 standards and practices to assist disabled individuals  
3 obtaining motor fuel, providing for enforcement by the  
4 department of agriculture and land stewardship, providing  
5 for a tax credit, and including effective and applicability  
6 date provisions.  
7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 214.1, Code 2014, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 01. *"Americans with Disabilities Act*  
4 *of 1990"* includes Tit. III of the federal Americans with  
5 Disabilities Act of 1990, as provided in 42 U.S.C. §12181 et  
6 seq., its implementing regulations, including 28 C.F.R. pt. 36,  
7 and the 2010 standards for accessible design published by the  
8 United States department of justice.

9 Sec. 2. Section 214.1, subsection 1, Code 2014, is amended  
10 to read as follows:

11 1. *"Biodiesel", "biodiesel fuel", "biofuel", "diesel fuel",*  
12 *"E-85 gasoline", "ethanol", "gasoline", "motor fuel", "retail*  
13 *dealer", "retail motor fuel site", and "wholesale dealer"* mean  
14 the same as defined in section 214A.1.

15 Sec. 3. NEW SECTION. 214.12 **Accessibility of motor fuel**  
16 **pumps — rules.**

17 1. A retail dealer operating a retail motor fuel site shall  
18 comply with the applicable requirements of the Americans with  
19 Disabilities Act of 1990, to the extent required in that Act.

20 2. *a.* A retail dealer operating a retail motor fuel site  
21 shall offer refueling assistance upon the request of a customer  
22 who is an individual with a disability, if any of the following  
23 applies:

24 (1) The retail dealer is required to comply with the  
25 provisions of subsection 1.

26 (2) On or after the effective date of this Act, the retail  
27 dealer modifies or replaces a structure that is part of the  
28 retail motor fuel site, including but not limited to the  
29 exterior or interior of any building, a motor fuel pump, or a  
30 motor fuel storage tank. A modification does not include a  
31 cosmetic improvement or minor repair.

32 *b.* A retail dealer shall provide refueling assistance under  
33 paragraph "a" by doing all of the following:

34 (1) Displaying two signs indicating that the retail motor  
35 fuel site offers refueling assistance consistent with the

1 Americans with Disabilities Act of 1990 and this section.

2 (a) The first sign shall bear the international symbol  
3 of accessibility and be posted in a conspicuous place that  
4 notifies the traveling public that the retail motor fuel site  
5 offers refueling assistance to individuals with disabilities.  
6 The sign shall be at least eighteen inches in width and  
7 twenty-four inches in height.

8 (b) The second sign shall notify customers of the hours that  
9 refueling assistance is available. The second sign shall be  
10 posted near a motor fuel pump where a call button is located  
11 as provided in subparagraph (2) and be easily readable by  
12 customers. The sign shall be nine inches in width and nine  
13 inches in height.

14 (2) Installing and maintaining at least one large call  
15 button that is accessible by a customer who may request  
16 refueling assistance during the hours posted.

17 (a) A call button shall be located near each motor fuel pump  
18 that dispenses a type of motor fuel classified as diesel fuel,  
19 gasoline, or E-85 gasoline. However, a call button is not  
20 required to be located near a motor fuel pump that dispenses a  
21 type of motor fuel if the call button is also near a motor fuel  
22 pump that dispenses another type of motor fuel. A call button  
23 shall be located within the reach of a customer who is inside a  
24 motor vehicle and capable of being operated by a customer with  
25 a closed hand.

26 (b) A call button when activated must emit a recognizable  
27 sound inside a structure where an employee is regularly on  
28 duty.

29 c. Notwithstanding paragraphs "a" and "b", a retail dealer  
30 is not required to provide refueling assistance as follows:

31 (1) If the retail motor fuel site is a tank wagon.

32 (2) If the retail motor fuel site has two or fewer licensed  
33 motor fuel pumps.

34 (3) At any time that the retail motor fuel site is operating  
35 on a remote control basis with fewer than two employees on duty

1 at the retail motor fuel site.

2 3. A customer shall not incur any additional expense for  
3 requesting refueling assistance as provided in this section.

4 4. The department shall adopt rules to provide standards  
5 for retail dealers operating retail motor fuel sites in  
6 implementing the provisions of this section.

7 Sec. 4. NEW SECTION. 214.13 Accessibility of motor fuel  
8 pumps — enforcement.

9 1. During its regular inspection of motor fuel pumps at  
10 a retail motor fuel site as provided in section 214.11, the  
11 department shall determine whether a retail dealer is in  
12 compliance with section 214.12, including rules adopted by the  
13 department under that section.

14 2. Upon determining that a violation of section 214.12  
15 requires corrective action, the department shall notify the  
16 retail dealer. The retail motor fuel site or the retail  
17 dealer's practices, as applicable, shall be modified to  
18 correct the violation within six months after the retail dealer  
19 receives such notice.

20 3. The department shall inspect a retail motor fuel site  
21 if it determines on the basis of the receipt of three or more  
22 complaints that a violation of section 214.12 may require  
23 corrective action.

24 4. Upon determining that a retail dealer has violated  
25 section 214.12, and has failed to comply with a notice for  
26 corrective action as provided in this section, the department  
27 may suspend one or more licenses issued under this chapter  
28 to operate motor fuel pumps located at the retail motor site  
29 where the violation is occurring. The department shall suspend  
30 the license until it determines that the violation has been  
31 corrected.

32 Sec. 5. NEW SECTION. 422.11K Accessibility of motor fuel  
33 pumps tax credit.

34 1. The taxes imposed in this division, less the credits  
35 allowed under section 422.12, shall be reduced by an

1 accessibility of motor fuel pumps tax credit.

2 2. The taxpayer must qualify as all of the following:

3 a. A retail dealer who sells and dispenses motor fuel  
4 through a motor fuel pump located at the retail dealer's  
5 permanent retail motor fuel site operating in compliance with  
6 chapter 214.

7 b. An eligible small business as defined in 26 U.S.C. §44.

8 3. a. A taxpayer may claim a tax credit for providing  
9 refueling assistance to customers as provided in section  
10 214.12.

11 b. This section does not require that a taxpayer be eligible  
12 to claim a tax credit under 26 U.S.C. §44 or actually claim a  
13 tax credit under that section.

14 c. A taxpayer may claim a tax credit as provided in this  
15 section regardless of whether the taxpayer is required to  
16 provide refueling assistance under section 214.12.

17 4. The taxpayer must file a claim for a tax credit and  
18 any required supporting documentation in a form and manner  
19 prescribed by the department.

20 5. The amount of a tax credit under this section shall not  
21 exceed actual and necessary expenditures incurred by a retail  
22 dealer in providing refueling assistance to customers at a  
23 retail motor fuel site as provided in section 214.12. The  
24 expenditures must directly relate to preparing or displaying  
25 signs and installing at least one call button as provided in  
26 that section.

27 6. The amount of a tax credit shall not exceed five hundred  
28 dollars for each retail motor fuel site where the retail dealer  
29 sells and dispenses motor fuel and where the retail dealer  
30 provides refueling assistance as provided in subsection 5.

31 7. If a tax credit is allowed, the amount of the tax credit  
32 claimed shall not be deductible under any other provision of  
33 law in determining taxable income for state tax purposes.

34 8. a. A tax credit in excess of the taxpayer's liability  
35 for the tax year is not refundable but may be credited to the

1 tax liability for the following five years or until depleted,  
2 whichever is earlier.

3     *b.* A tax credit shall not be carried back to a tax year  
4 prior to the tax year in which the taxpayer claims the tax  
5 credit.

6     Sec. 6. Section 422.33, Code 2014, is amended by adding the  
7 following new subsection:

8     NEW SUBSECTION. 11. The taxes imposed under this division  
9 shall be reduced by an accessibility of motor fuel pumps tax  
10 credit. The taxpayer may claim the tax credit according to the  
11 same requirements, for the same amount, and calculated in the  
12 same manner, as provided in section 422.11K.

13     Sec. 7. EFFECTIVE DATES.

14     1. Except as provided in subsection 2, this Act takes effect  
15 July 1, 2014.

16     2. The provisions of this Act enacting section 214.12,  
17 subsection 2 requiring that signs and one or more call buttons  
18 be located at a retail motor fuel site take effect January 1,  
19 2015.

20     Sec. 8. APPLICABILITY. The sections of this Act enacting  
21 section 422.11K and section 422.33, subsection 11, apply to tax  
22 years beginning on or after January 1, 2015.